Article - Local Government

§20–415.

(a)   Except as otherwise provided in this part, a code county, Calvert County, Cecil County, Garrett County, or St. Mary's County shall distribute the hotel rental tax revenue as follows:

(1)   a reasonable sum for hotel rental tax administrative costs to the general fund of the county;

(2)   after the distribution in item (1) of this subsection, the revenue attributable to a hotel located in a municipality to the municipality; and

(3)   the remaining balance to the general fund of the county.

(b)   Cecil County may not deduct more than 5% of the revenue for administrative costs under subsection (a)(1) of this section.

(c)   (1)   From the part of the balance under subsection (a)(3) of this section that is attributable to a tax rate of 6% or less, Garrett County shall designate a portion for the promotion of the county.

(2)   If Garrett County imposes a tax rate greater than 6%, the part of the balance under subsection (a)(3) of this section that is attributable to the rate greater than 6% shall be distributed to the general fund of the county.

(d)   If a Western Maryland code county imposes a tax rate greater than 5%, the revenue attributable to the rate greater than 5% and attributable to a hotel located in a municipality shall be distributed to the general fund of the county.